

TREASURY DEPARTMENT  
WASHINGTONREGULATIONS GOVERNING ACCOUNTING AND REPORTING RELATIONSHIPS  
BETWEEN THE TREASURY DEPARTMENT AND THE DEPARTMENTS AND  
AGENCIES FOR WHICH TREASURY DEPARTMENT DISBURSES

1962  
Department Circular No. 945 - Second Revision  
Procedures Memorandum No. 1  
Amendment No. 1

Treasury Department  
Office of the Secretary  
Washington, D. C.

March 29, 1962

Fiscal Service  
Bureau of Accounts

TO HEADS OF GOVERNMENT DEPARTMENTS AND AGENCIES FOR WHICH THE TREASURY  
DEPARTMENT DISBURSES AND OTHERS CONCERNEDI. General

1. Purpose. Procedures Memorandum No. 1, dated April 28, 1961, established requirements under Department Circular No. 945 - Second Revision, dated January 17, 1961, concerning accounting relationships between regional offices of the Treasury Department and the accounting stations of departments and agencies for which the Treasury disburses.

This Amendment prescribes further modifications concerning (a) the processing of expenditure documentation; Standard Forms 1081, 1097 and other similar forms, such as GSA Form 789; (b) the use and processing of Standard Form 1096 voucher deduction schedules; and (c) the submission of Standard Form 224, monthly Statement of Transactions.

2. Effective date. These Regulations will be effective May 1, 1962.

II. Processing of Expenditure Transfers and AdjustmentsA. Within an Agency Accounting Station.

3. Expenditure transfers and adjustments between appropriation, fund and receipt accounts, both sides of which affect the accounts of a single agency accounting station, will be documented on Standard Form 1017G, or other agency-approved journal voucher forms. Standard Forms 1081 and 1097 will no longer be required for this purpose.

4. The Standard Form 1017G, or other journal voucher form, will not be submitted to Treasury regional offices.

5. Both the charge and credit sides of the journal voucher will be classified according to appropriation, fund and receipt account in Section I of the monthly Statement of Transactions, Standard Form 224, without effect on Section II of the Statement.

### B. Between Agency Accounting Stations.

6. Expenditure transfers and adjustments between appropriation, fund and receipt accounts, which affect the accounts of different agency accounting stations, will continue to be documented on Standard Forms 1081, 1097 and GSA Form 789 or other similar forms, and submitted to Treasury regional offices.

7. The original and only two copies will be submitted to the Treasury regional office. The Treasury regional office to which the documents are submitted will continue to process, accomplish and distribute the original directly to the agency accounting station charged and a copy directly to the agency accounting station credited. In those cases where an extra copy of the accomplished form is needed by either the station charged or the station credited, the agency station should reproduce it from the single copy returned by the Treasury regional office.

8. Coordination of these inter-agency expenditure transactions will be facilitated if agency stations will make every effort to submit the documentation to Treasury regional offices prior to the last five working days of the month.

9. These transactions will continue to be classified according to appropriation, fund and receipt account in Section I of the Standard Form 224, Statement of Transactions, with corresponding totals included in Section II, Item 1.

10. To facilitate Treasury processing of these expenditure transfers for the control account maintained in the relationship with each agency accounting station, and also to minimize the number of points of contact for the agency stations when reconciliation of differences becomes necessary, the accounting for such transactions will be centralized in the Bureau of Accounts. Treasury regional offices will transmit one copy of each expenditure transfer document to the Division of Central Accounts, Washington, D. C., for this purpose. Whenever a Treasury statement of differences is submitted to an agency accounting station, it will be accompanied by a listing of each individual expenditure transfer charge or credit applicable to the period involved. This should facilitate agency station reconciliation action, compared with the previous need to contact each and every Treasury regional office that may have been affected by an expenditure transfer.

### III. Collections by Deductions from Disbursement Voucher Schedules

#### A. For Credit Within an Agency Accounting Station.

11. Collections by deductions from disbursement voucher schedules, which are for credit to another appropriation, fund or receipt account of the same agency accounting station, will be completely documented on

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the disbursement voucher schedule, and the use of Standard Form 109 Schedule of Voucher Deductions, will be discontinued. These transactions will continue to be classified according to appropriation, fund and receipt account in the Standard Form 224, Statement of Transactions.

B. For Credit to Another Agency Accounting Station.

12. The use of Standard Form 1096 will be continued in those cases where collections by voucher deductions are for credit to another agency accounting station. The disbursement voucher schedule should provide for issuance of a check, payable to the agency accounting station to be credited. The check will be forwarded by the Treasury regional office, together with the Standard Form 1096, to such agency accounting station.

13. The Standard Form 1096 will serve as a remittance advice. The check will be deposited on Standard Form 219, Certificate of Deposit, and reported on Standard Form 224 in the same manner as all other Standard Form 219 deposits.

IV. Monthly Statement of Transactions, Standard Form 224

14. Procedures Memorandum No. 1, Section III, Paragraph 6 required preparation of the monthly Standard Form 224 on the same basis and at the same level that the Standard Form 1220 was previously prepared by Treasury regional offices. Now that the conversion of the revised accounting and reporting system has been accomplished, it is unnecessary to continue to have the Standard Form 224 prepared at the same level as the former Standard Form 1220.

Effective immediately, the following principles will govern:

- (1) For each assigned 8-digit agency accounting station code only one monthly Standard Form 224 will be prepared and sent to Treasury, regardless of the number of Treasury regional disbursing offices performing the disbursing for such station (a relatively small number of agency stations will continue to have a relationship with two or more Treasury regional disbursing offices).
- (2) There is no longer any need for correlating 8-digit accounting station codes with related Treasury regional disbursing office symbols in the preparation of Standard Form 224. Therefore, the space in the heading of Standard Form 224 for disbursing office symbol should be left blank.

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V. Other

15. The General Accounting Office plans appropriate revision of its Policy and Procedures Manual for Guidance of Federal Agencies, consistent with the revisions contained herein.

16. The Commissioner of Accounts is authorized to require such additional documents and information as he may deem necessary to carry out the purposes of these regulations and to the extent consistent with such purposes and with applicable law to waive in appropriate circumstances any of the provisions of these regulations.

17. Any questions concerning this Amendment should be directed to the Systems Division, Bureau of Accounts (Telephone 184-2277).

  
Fiscal Assistant Secretary